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From:

Sent: Friday, January 06, 2012 2:49:40 PM

To:

Cc:

Subject: RE: advise on tmp designation

See Treas. Reg. 301.6231(a)(7)-1(o)(3)(iv)(impractical to apply the largest profits interest when the general partner (member-manager) cannot be found). Thus, you can designate a limited partner as TMP under this circumstance. The criteria to be used are under subsection (q) including whether the selected partner is currently a partner.